

GRANT MONITORING POLICY/PROCEDURE

**Board approval Tuesday, May 15, 2001
Board approval Tuesday, July 31, 2012**

POLICY

It is the policy of Woodbury County to have a comprehensive Grant Monitoring Policy/Procedure.

PURPOSE

The purpose of the standardized procedure is to provide ready access to all details of each grant that is available to the Board of Supervisors, citizens, County Auditor and Independent Auditor. Also, to ensure Woodbury County has accurate and reconciled financial reporting for all grants.

SCOPE

All grants and 28-E agreements with pass through monies, involving Woodbury County and their designated component units shall be included in this Policy.

PROCEDURE

1. Board Agenda
 - a. The grant title or the entities party to a 28-E agreement should appear on the Board Agenda with the department requesting the Board's approval and the person making the presentation.
2. Board Approval
 - a. The Grant Administrator presents the grant application or agreement to the Board of Supervisors to approve and authorize the Chairman to sign the documents. The request for approval should include all available information and should be placed on the GMI sheet.
 - b. Each application should be included on a grant summary to be presented to the Board of Supervisors quarterly. Each Grant Administrator is responsible for completing a grant summary for all grant they are responsible for. The Grants Monitor is responsible for accumulating all departmental grant summaries and preparing a county-wide summary on a quarterly basis.
3. Grant Application Submitted
 - a. The Department requesting the grant submits the grant application to the grantor agency.

- b. Notification of acceptance or denial of award.
 - i. A copy of the grant award letter or notification of denial should be sent to the Board of Supervisors office for the inclusion in the Board Packet. A copy should also be sent to the Grants Monitor in the Auditor's office.
 - c. The Grant Administrator should prepare an updated GMI worksheet including all introductory information and budget documentation.
 - d. If a grant application is denied it should be marked as denied and removed from the quarterly grant summary at the end of the year.
4. Grant Financial Accounting
- a. Upon notification of the acceptance of the award, the Grants Monitor will issue Fund-Department-Division accounting codes.
 - b. A request will be made by the Grant Administrator to the County Treasurer for a separate grant checking account if it is determined that a grant has a trust fund account requirement. This request will also be made to the Grant Monitor, so the Fund-Department-Division accounting codes can be created.
 - c. Approval of invoices for payment should be completed by the Grant Administrator and forwarded to the Auditor's office for payment. This approval should include the proper dept/division/function code to ensure proper coding of the disbursement.
 - d. The Grant Administrator is responsible for contacting the Human Resources Department to initiate the hiring process for any new or reassigned employees. This should only be done when a grant application has been approved.
 - e. During the term of the grant, the Grant Administrator is responsible for maintaining an accurate and timely GMI sheet. This should be updated regularly and submitted with any grant financial reports to the general ledger.
5. Grant Financial Reporting
- a. All grant financial reports should be completed using the Cash Basis of accounting.
 - b. The Grant Administrator prepares all financial reports and submits the same to the Grantor Agency.
 - c. Prior to submission the Grant Administrator is responsible for submitting the financial reports to the Grants Monitor along with an updated GMI sheet to ensure the reconciliation of the financial reports to the general ledger. Any discrepancies noted by the Grants Administrator should be included in the pre-filing reports submitted to the Grants Monitor and reconciliation reports completed to document the variances.
 - d. Each financial report must be reconciled to the general ledger prior to submission to the Grantor Agency.
 - e. The Grants Monitor will notify the Grant Administrator when the financial reconciliation has been reviewed for accuracy and the financial report can be submitted. This must be done prior to the due date of any financial report.

6. Audit Preparations

- a. The Grants Monitor is responsible for maintaining a grant summary that combines grant summaries prepared by each Grant Administrator. The overall county-wide summary presented to the Board of Supervisors as an update to total grant activity. This county-wide summary is used by the Grants Monitor to prepare the Schedule of Federal Award Expenditures on an annual basis to be submitted to the external auditor as required by OMB Circular A-133.

7. Standardized Grant Files

- a. It is the responsibility of the individual Grant Administrators to complete a standardized grant file. Each grant file should be prepared consistent with the attached example.

Grant Monitor = County Auditor's Office

Grant Administrator = Department